AMENDMENTS TO THE SPECIFICATION:

Page 1:

Please substitute the following paragraph for the paragraph beginning at line 25.

The tilt adjusting mechanism is a mechanism to adjust the position of a steering wheel in the up-anddown direction, and is constituted by a tilt pivot for rockably supporting a steering column and, a tilt position fixing means for fixing the steering column at a desired position (rocking angle), and the others. On the other hand, the telescopic adjusting mechanism is a mechanism for adjusting the position of the steering wheel in the back-and-forth direction (the axial direction of the steering shaft), and is constituted by an expandable unit of a double tube type or the like to be used for expansion and/or contraction of the steering shaft and τ a telescopic position fixing means for fixing the steering shaft at a desired position (with an amount of expansion/contraction), and the others.

Page 2:

Please substitute the following paragraph for the paragraph beginning at line 26.

Fig. 7 is a perspective view showing a steering column of the prior art as a single unit, and Fig. 8 is a vertical cross-sectional view of a distance unit of a steering column supported by a body-side upper bracket in a steering column apparatus. This steering column 21 is formed of a steel pipe in a cylindrical form, and pressed portions 25, 27 are formed to be expanded in the lower portions of the distance unit 29 in Fig. 7 and Fig. 8. Pressed surfaces 51, 53 are formed on side surfaces of the pressed portions 25, 27, and a through hole 71, through which a tilt bolt 31 is inserted, is formed on each of the pressed surfaces 51, 53. In this steering column apparatus, a nut 33 advances to the tilt bolt 31 by thread-engagement therewith upon rotation of a tilt adjusting lever 35 which is disposed on a side surface of the body-side bracket 3, so as to compress and release the steering column 21 by the use of the body-side bracket 3. According to the steering column apparatus of the prior art, it is possible to reduce the number of the constituent parts and that of the welding steps to reduce the manufacturing cost, and at the same time, to prevent

inconveniences which may be caused by the thermal distortion or the like at the welding.

Page 3:

Please substitute the following paragraph for the paragraph beginning at line 24.

However, the above-described steering column apparatus of the prior art has the following drawbacks. For example, when a driver fastens the tilt lever 35, the parts other than the pressed portions 25, 27 in the distance unit 29 (the upper and lower portions in Fig. 9) are flexed, so that the operative feeling becomes very bad and a secured fixing of the steering column 21 by the use of the body-side bracket 3 becomes unfeasible. Moreover, when the driver clamps the tilt lever 35 with a clamping force exceeding a predetermined value, the distance unit 29 may be flexed beyond the limit of its elasticity so as to be plastically deformed. Then, these inconveniences become conspicuous when the steering column is formed of a thin steel pipe, which results in an obstacle to reduction of the weight of the steering apparatus.